



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

November 10, 2010

Mr. Robert B. Kay
Executive Chairman and Chief Executive Officer
iBio, Inc.
9 Innovation Way, Suite 100
Newark, DE 19711

Re: iBio, Inc.
Form PRE 14A
Filed October 28, 2010
File No. 000-53125

Dear Mr. Kay:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director